

ABSTRACT OF THE DISCLOSURE

5 A signal processing apparatus includes an input
attribute determination section for determining an input
attribute representing at least one of a type of an audio
codec, a sampling frequency and a number of channels of an
input signal; and an input signal processing section for
processing the input signal. The input signal processing
section determines whether the input attribute has been
10 changed based on a determination result provided by the input
attribute determination section; and when a calculation
remainder generated in the input signal processing section
by the change in the input attribute, the input signal
processing section assigns at least a part of the calculation
15 remainder to processing of the input signal.

0963002.092601